

KELLEY DRYE & WARREN LLP
101 Park Avenue
James S. Carr (JC-1603)
Howard S. Steel (HS-5515)
New York, NY 10178
Tel: (212) 808-7800
Fax: (212) 808-7897

Hearing Date: March 22, 2007, at 10:00 a.m.
Response Deadline: March 15, 2007, at 4:00 p.m.

Counsel for TCS America, a Division of
Tata America International Corporation

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, *et al*

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF TCS AMERICA, A DIVISION OF TATA AMERICA INTERNATIONAL
CORPORATION, TO DEBTORS' NINTH OMNIBUS CLAIMS OBJECTION**

TCS America, a Division of Tata America International Corporation (the "Claimant"), by and through its attorneys, Kelley Drye & Warren LLP, hereby files this Response to that Ninth Omnibus Claims Objection, dated February 15, 2007, of Delphi Corporation and certain of its subsidiaries and affiliates' (collectively, the "Debtors"). In support of the Response, the Claimant respectfully states as follows:

PRELIMINARY STATEMENT

1. The Claimant met its initial burden of proof with respect to the Claim (as defined below) by filing a properly executed and documented proof of claim. The Objection does not provide adequate evidence showing that the Claim is invalid, and, therefore the Objection fails to shift the burden to the Claimant to prove the validity of the Claim. Additionally, the Objection purports that the Claim was filed against the wrong Debtor entity but fails to provide a sufficient

factual basis for this assertion or for the Debtors' calculation of a reduced claim from \$2,696,313.72 to \$2,671,979.95. As a result, the Objection should be denied to the extent it seeks a reduction in the value of the Claim and the Claim should be allowed as filed in the amount of \$2,696,313.72, against Delphi Automotive Systems LLC.

BACKGROUND

2. On July 28, 2006, the Claimant filed a proof of claim (Claim No. 12828) in the amount of \$2,696,313.72 (the "Claim"), asserting a general unsecured claim against Delphi Automotive Systems LLC on account of services performed and goods sold and delivered by the Claimant for the Debtors. A copy of the relevant portions of the Claim are attached hereto as Exhibit A.

3. Subsequently, on September 6, 2006, the Claimant transferred and assigned the Claim for sufficient consideration to SPCP Group, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Funds, Ltd. The transfer was evidenced by a Notice of Transfer of Claim Other Than For Security filed with the Court on September 20, 2006. Pursuant to the assignment of claim agreement, the Claimant retains the right to defend the Claim and respond to any objections to the Claim.

4. On February 15, 2007, the Debtors filed the Objection which seeks, among other things, to modify the Claim so that it is asserted against Delphi Corporation, and reduce the Claim from \$2,696,313.72 to \$2,671,979.95. For the reasons set forth below, the Claimant objects to the relief requested in the Objection, and asks that the Court deny the Objection and allow the Claim in its entirety as filed.

RESPONSE

5. The Debtors' request to reduce the Claim is not only inappropriate, but devoid of any factual or legal basis. The Debtors have failed to adduce any evidence that the Claim is

invalid, that the Claim was improperly filed, or that the supporting documentation provided by the Claimant was lacking in any respect. To establish an allowed claim, both the liability and the specific amount owing must be proven. The initial burden of proof relative to a debtor's liability to claimants and the specific amount due is, naturally, upon each claimant. The debtor then has the burden of demonstrating the basis for an objection to a timely filed claim.

6. The proof of claim evidencing the Claim was signed by Satyanarayan S. Hedge, Claimant's Senior Vice President and General Counsel, and included, as attachments, computer generated invoices and an attachment to each invoice detailing the services provided and evidencing the outstanding amounts owed to the Claimant from the period of August 1, 2005 through October 7, 2005. Thus, the Claimant provided sufficient evidence supporting the validity of the Claim.

7. The Objection merely states that the Debtors dispute the amount of the Claim. Pursuant to section 502(a) of the Bankruptcy Code, a proof of claim is deemed to be allowed unless a party in interest objects. 11 U.S.C. § 502(a). Bankruptcy Rule 3001(f) explicitly states, "[a] proof of claim executed and filed in accordance with these rules shall constitute *prima facie* evidence of the validity and the amount of the claim." Under this rule, a claim is presumed valid until an objecting party has introduced evidence sufficient to rebut the claimant's *prima facie* case. See *In re Fidelity Holding Co., Ltd.*, 837 F.2d. 696, 698 (5th Cir. 1988); *In re Inter-Island Vessel Co., Inc.*, 98 B.R. 606, 608 (Bankr. D. Mass. 1988).

8. The burden of proof then shifts to the debtor to produce sufficient evidence to negate the *prima facie* validity of the claim. *In re Reilly*, 245 B.R. 768, 773 (2d Cir. BAP 2000); *In re Michigan-Wisconsin Transp. Co.*, 161 B.R. 628, 636 (Bankr. W.D. Mich. 1993) ("[A] party objecting to a claim must present affirmative evidence to overcome the presumptive validity of a properly filed proof of claim"). An objecting party, such as the Debtors, must present

contradictory evidence of at least equivalent value to the evidence supporting the proof of claim, before the burden of demonstrating the validity of the claim shifts to the creditor. *In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991); *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992); *In re Nejedlo*, 2005 WL 941534 (Bankr. E.D. Wisc. Apr. 14, 2005); *In re Nat'l Steel Corp.*, 321 B.R. 901, 905 (Bankr. N.D. Ill. 2005) (In practice, the objector must produce evidence which, if believed, would “refute at least one of the allegations that is essential to the claim’s legal sufficiency.”) (*quoting Allegheny Int'l, Inc.*, 954 F.2d at 173). Thus, unless the objecting party introduces evidence as to the invalidity of the claim or the excessiveness of the amount, the claimant need offer no further proof of the merits of the claim.

9. Here, the Objection was not supported by an affidavit of a person with personal knowledge of the Debtors’ books and records, or any detailed explanation as to the basis of the Objection or the calculation of the proposed reduction of the Claim. The Objection fails to shift the burden to the Claimant to prove the validity of the Claim. Moreover, the evidence that was attached to the Claim adequately establishes the validity of the amounts owed to the Claimant from the Debtors. As such, the Claimant requests that the Court overrule the Objection and allow the Claim, as filed, in the amount of \$2,696,313.72.

WHEREFORE, the Claimant respectfully requests that this Court (i) overrule the Objection as it pertains to the Claim, (ii) enter an Order allowing the Claim in its entirety; and (iii) granting the Claimant such other and further relief as may be just and proper.

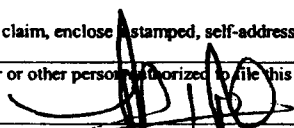
Date: March 15, 2007
New York, New York

KELLEY DRYE & WARREN LLP

By: /s/ James S. Carr
James S. Carr (JC-1603)
Howard S. Steel (HS-5515)
101 Park Avenue
New York, NY 10178
Tel: (212) 808-7800
Fax: (212) 808-7897

Counsel for TCS America, a Division of
Tata America International Corporation.

EXHIBIT A

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC	Case Number: 05-44640	THIS SPACE IS FOR COURT USE ONLY
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or entity to whom the debtor owes money or property): Name of Creditor: TCS AMERICA, a Div of Tata America International Corporation	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent:		
TCS America 101 Park Avenue 26 th Floor New York, New York 10178 Attn: Satyanarayan S. Hedge Sr. Vice President and General Counsel	KELLEY DRYE & WARREN LLP 101 Park Avenue New York, New York 10178 Attn: James S. Carr Robert L. LeHane Tel: 212-898-7800	
Account or other number by which creditor identifies debtor:	Check here if this claim: <input type="checkbox"/> replaces or <input type="checkbox"/> amends a previously filed claim, dated:	
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold and delivered <input checked="" type="checkbox"/> Services performed <i>Pursuant to Purchase Orders, Module Agreements and Transaction Agreements (COPIES OF THE AGREEMENTS ATTACHED)</i> <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) List four digits of SS# _____ Unpaid compensations for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred: August 1, 2005 through October 7, 2005 (INVOICES ATTACHED)	3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at the time case filed included in secured claim above, if any \$ _____	Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations – 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan – U.S.C. § 507(a)(5) <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties of governmental units – 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <i>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>	
Unsecured Nonpriority Claim <u>\$2,696,313.72</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority		
5. Total Amount of Claim at Time Case Filed: <u>\$2,696,313.72</u> <div style="display: flex; justify-content: space-around; font-size: small;"> (Unsecured) (Secured) (Priority) <u>\$2,696,313.72</u> (Total) </div>		
*If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges. CREDITOR RESERVES ITS RIGHT TO FILE AN AMENDED CLAIM		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date – Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
Date: July ____, 2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <div style="text-align: center;">  Satyanarayan S. Hedge, Sr. Vice President and General Counsel </div>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

	Invoice No	Date	Amount	Remarks
Aug 1st to Aug 31st 2005	TAN20051867a	24-Sep-05	11000.00	
	TAN20051867b	24-Sep-05	12000.00	
	TAN20051867c	24-Sep-05	40000.00	
	TAN20051867d	24-Sep-05	53000.00	
	DELINQ1AUG05-01	7-Sep-05	70000.00	
	DELINQ1AUG05-01	7-Sep-05	20000.00	
	DELINQ1AUG05-01	7-Sep-05	20000.00	
	DELINQ1AUG05-02	7-Sep-05	80713.00	
	DELINQ1AUG05-01	7-Sep-05	9000.00	
	DELINQ1AUG05-01	7-Sep-05	1300.00	
Total			124000.00	

Sep 1st to Sep 30th 2005	TAN200518477a	20-Sep-05	8400.00	
	TAN200517000a	30-Sep-05	10000.00	
	TAN200517000b	30-Sep-05	11000.00	
	TAN200517000c	30-Sep-05	10000.00	
	TAN200517040	30-Sep-05	30444.00	
	TAN200517000a	30-Sep-05	4400.00	
	TAN200517000b	30-Sep-05	9100.00	
	DELINQ1SEP05-01	13-Oct-05	70000.00	
	DELINQ1SEP05-01	13-Oct-05	20000.00	
	DELINQ1SEP05-02	13-Oct-05	83000.00	
	DELINQ1SEP05-01	13-Oct-05	20100.00	
	DELINQ1SEP05-01	13-Oct-05	8000.00	
	DELINQ1SEP05-01	13-Oct-05	1300.00	
	TAN200500021	20-Oct-05	2013.00	Debit note
Total			117000.00	

Oct 1st to Oct 7th 2005	DELINQ1OCT05-01A (1st to 7th)	9-Nov-05	10000.00	
	DELINQ1OCT05-01A (1st to 7th)	9-Nov-05	60344.00	
	DELINQ1OCT05-02A (1st to 7th)	9-Nov-05	12700.00	
	DELINQ1OCT05-01A (1st to 7th)	9-Nov-05	8000.00	
	DELINQ1OCT05-01A (1st to 7th)	9-Nov-05	2000.00	
	DELINQ1OCT05-01A (1st to 7th)	9-Nov-05	313.00	
Total			281344.00	

	Invoice No	Date	Unpaid Balance	Original Invoice amount	Remarks
Oct 1st to Oct 7th 2005	TAN20051888	30-Oct-05	10000.00	40000	Single Invoice given for entire month
	TAN20051888a	30-Oct-05	10000.00	7000	Single Invoice given for entire month
	TAN20051888c	30-Oct-05	2270.12	10000	Single Invoice given for entire month
	TAN20051888d	30-Oct-05	2017.50	11000	Single Invoice given for entire month
	TAN20051888	30-Oct-05	2270.12	10000	Single Invoice given for entire month
Total			15000.00	50000	

Grand Total	2006313.72
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TCS
AMERICA
(A DIVISION OF TATA AMERICA INTERNATIONAL CORPORATION)

TCS AMERICA
101 Park Avenue
26th Floor, New York
NY 10178
USA

M/S Delphi Automotive Systems
World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200615878a

Date : 09/02/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached :	11,040.00
Total Amount :	11,040.00

Total Amount Payable:
US Dollars Eleven Thousand and forty only.

Please make all remittances payable
To TCS AMERICA
And mail it to our office

TCS AMERICA
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INTERNATIONAL CORPORATION)

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AMERICA
(A DIVISION OF TATA AMERICA INTERNATIONAL CORPORATION)

TCS AMERICA
101 Park Avenue
26th Floor, New York
NY 10178
USA

M/S Delphi Automotive Systems
World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200615878b

Date : 09/02/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached :	12,696.00
Total Amount :	12,696.00

Total Amount Payable:
US Dollars Eleven Thousand and forty only.

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26th Floor, New York
NY 10178
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M/S Delphi Automotive Systems
World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200615670

Date : 09/02/2005

Work Order No : 2041626

Attention :

Chris Maciejewski

Project :

Mexico Finance Center – End User training.

Reference :

PO : 450117741

Location :

Troy, Michigan

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached :	44,652.00
Total Amount :	44,652.00

Total Amount Payable:
US Dollars Forty four Thousand Six hundred and fifty two only.

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101 Park Avenue
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NY 10178
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M/S Delphi Automotive Systems

World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200615879

Date : 09/02/2005

Work Order No : 2042797

Attention :

John Moore

Project :

QA - Web Testing

Reference :

PO :

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 9,200.00

Total Amount : 9,200.00

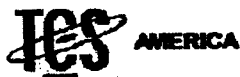
Total Amount Payable:
US Dollars Nine Thousand two hundred only.

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101, PARK AVENUE
26th FLOOR, NEW YORK
NY 10178
USA

M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/NA01/AUG05-01
Date 7-Sep-05
Work Order No. 2019991

Attention George Donovan
Global Supply Management

Project GEAS Support - Troy

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Troy MI - VEGA Support - August 2005)	784,820.00
Total Amount:	<u>784,820.00</u>

Total Amount Payable:
US Dollars Seven Eight Four Thousand Eight Hundred Twenty Only

Please make checks payable to TCS America and mail to
TCS America
12977 Collections Center Drive
Chicago, Illinois 60693

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NY 10178
USA

M/S Delphi Corporation
1441 W. Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/BL01/AUG05-01
Date 7-Sep-05
Work Order No. 2020014

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Bangalore, INDIA - VEGA Support - August 2005)	296,421.00
Total Amount:	<u>296,421.00</u>

Total Amount Payable:
US Dollars Two Hundred Ninety Six Thousand And Four Hundred Twenty One only

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26th FLOOR, NEW YORK
NY 10178
USA

M/S Delphi Corporation
1441 W. Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/HN01/AUG05-01
Date 7-Sep-05
Work Order No. 2023230

Attention George Donovan
Global Supply Management

Project VEGA Support - BUDAPEST

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (VEGA Support - Budapest - August 2005)	20,930.00
Total Amount:	<u>20,930.00</u>

Total Amount Payable:
US Dollars Twenty Thousand Nine Hundred Thirty only

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NY 10178
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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/HN01/AUG05-02
Date 7-Sep-05
Work Order No. 2023231

Attention George Donovan
Global Supply Management

Project Supplier EDI Support - Budapest

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Supplier EDI - Budapest - August 2005)	59,713.00
Total Amount:	<u>59,713.00</u>

Total Amount Payable:
US Dollars Fifty Nine Thousand Seven Hundred Thirteen only

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TCS AMERICA
101, PARK AVENUE
26th FLOOR, NEW YORK
NY 10178
USA

M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/LNK01/AUG05-01
Date 7-Sep-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Communication Link Charges (August 2005)	9,000.00
Total Amount:	<u>9,000.00</u>
Total Amount Payable: US Dollars Nine Thousand Only	

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TCS America
12977 Collections Center Drive
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TCS AMERICA
101, PARK AVENUE
26th FLOOR, NEW YORK
NY 10178
USA

M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/CEL01/AUG05-01
Date 7-Sep-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Support Cell Phone and Pager charges (August 2005)	1,385.00
Total Amount:	<u>1,385.00</u>

Total Amount Payable:
US Dollars One Thousand Three Hundred Eighty Five Only

Please make checks payable to TCS America and mail to
TCS America
12977 Collections Center Drive
Chicago, Illinois 60693

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TCS
AMERICA
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TCS AMERICA
101 Park Avenue
26th Floor, New York
NY 10178
USA

M/S Delphi Automotive Systems

World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TAFI200615477a

Date : 09/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 6,480.00

Total Amount : 6,480.00

Total Amount Payable:

US Dollars Six Thousand four hundred and eighty only.

Please make all remittances payable
To TCS AMERICA
And mail it to our office

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101 Park Avenue
26th Floor, New York
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M/S Delphi Automotive Systems

World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617098a

Date : 09/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 10,080.00

Total Amount : 10,080.00

Total Amount Payable:
US Dollars Ten Thousand and eighty only.

Please make all remittances payable
To TCS AMERICA
And mail it to our office

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AMERICA
(A DIVISION OF TATA AMERICA INTERNATIONAL CORPORATION)

TCS AMERICA
101 Park Avenue
26th Floor, New York
NY 10178
USA

M/S Delphi Automotive Systems

World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617098b

Date : 09/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached :	11,592.00
Total Amount :	11,592.00

Total Amount Payable:
US Dollars Eleven Thousand five hundred and ninety two only.

Please make all remittances payable
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101 Park Avenue
26th Floor, New York
NY 10178
USA

M/S Delphi Automotive Systems

World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617098c

Date : 09/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO :

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 16,008.00

Total Amount : 16,008.00

Total Amount Payable:
US Dollars Sixteen Thousand and eight only.

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617543

Date : 09/30/2005

Work Order No : 2041626

Attention :

Chris Maciejewski

Project :

Mexico Finance Center – End User training.

Reference :

PO : 450117741

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 39,444.00

Total Amount : 39,444.00

Total Amount Payable:

US Dollars Thirty nine thousand four hundred and forty four only.

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617099a

Date : 09/30/2005

Work Order No : 2042797

Attention :

John Moore

Project :

QA - Web Testing

Reference :

PO : 450136167

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 4,400.00

Total Amount : 4,400.00

Total Amount Payable:
US Dollars Four Thousand four hundred only.

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200617099b

Date : 09/30/2005

Work Order No : 2042797

Attention :

John Moore

Project :

QA - Test Lead

Reference :

PO :

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 9,120.00

Total Amount : 9,120.00

Total Amount Payable:
US Dollars Nine Thousand one hundred and twenty only.

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/NA01/SEP05-01
Date 13-Oct-05
Work Order No. 2019991

Attention George Donovan
Global Supply Management

Project GEAS Support - Troy

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Troy MI - VEGA Support - September 2005)	700,270.00
Total Amount:	<u>700,270.00</u>

Total Amount Payable:
US Dollars Seven Eight Four Thousand Eight Hundred Twenty Only

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/BL01/SEP05-01
Date 13-Oct-05
Work Order No. 2020014

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Bangalore, INDIA - VEGA Support - September 2005)	288,441.00
Total Amount:	<u>288,441.00</u>

Total Amount Payable:
US Dollars Two Hundered Ninety Six Thousand And Four Hundered Twenty One only

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Troy, MI 48098
USA

Invoice No. DEL/HN01/SEP05-02
Date 13-Oct-05
Work Order No. 2023231

Attention George Donovan
Global Supply Management

Project Supplier EDI Support - Budapest

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Supplier EDI - Budapest - September 2005)	53,553.00
Total Amount:	<u>53,553.00</u>
Total Amount Payable: US Dollars Fifty Nine Thousand Seven Hundred Thirteen only	

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Troy, MI 48098
USA

Invoice No. DEL/HN01/SEP05-01
Date 13-Oct-05
Work Order No. 2023230

Attention George Donovan
Global Supply Management

Project VEGA Support - BUDAPEST

Reference PO: DWS08023

Location Banagalore, India

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (VEGA Support - Budapest - September 2005)	24,128.00
Total Amount:	24,128.00

Total Amount Payable:
US Dollars Twenty Thousand Nine Hundred Thirty only

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Troy, MI 48098
USA

Invoice No. DEL/LNK01/SEP05-01
Date 13-Oct-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Communication Link Charges (September 2005)	9,000.00
Total Amount:	<u>9,000.00</u>

Total Amount Payable:
US Dollars Nine Thousand Only

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/CEL01/SEP05-01
Date 13-Oct-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Support Cell Phone and Pager charges (September 2005)	1,385.00
Total Amount:	<u>1,385.00</u>

Total Amount Payable:
US Dollars One Thousand Three Hundred Eighty Five Only

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M/S Delphi Automotive Systems

1441 W. Long Lake Road
Troy, MI 48068
USA

Debit Note No. TAND200806601

Date 25-OCT-2005

Work Order No. 2019991

Attention

Project GEAS Support - USA

Reference

Location Troy, USA

DEBIT NOTE

Description

Amount (USD)

Car rental, Gas Hotel Food

2,613.65

Total Amount :

2,613.65

Total Amount Payable :

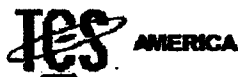
US Dollars Two Thousand Six Hundred Thirteen And Sixty-Five Cents Only.

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1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/NA01/OCT05-01A (1st to 7th)
Date 9-Nov-05
Work Order No. 2019991

Attention George Donovan
Global Supply Management
Project GEAS Support - Troy
Reference PO: DWS08023
Location Troy, USA

Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Troy MI - VEGA Support - October 2005 (1st to 7th))	164,225.00
Total Amount:	<u>164,225.00</u>

Total Amount Payable:
US Dollars One Hundred Sixty Four Thousand Two Hundred Twenty Five Only

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/BL01/OCT05-01A(1st to 7th)
Date 9-Nov-05
Work Order No. 2020014

Attention George Donovan
Global Supply Management
Project GEAS Support - INDIA
Reference PO: DWS08023
Location Bangalore, India

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached:
(Bangalore, INDIA - VEGA Support - October 2005 (1st to 7th))

66,344.00

Total Amount:

66,344.00

Total Amount Payable:

US Dollars Sixty Six Thousand Three Hundred Forty Four only

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/HND1/OCT05-02A (1st to 7th)
Date 9-Nov-05
Work Order No. 2023231

Attention George Donovan
Global Supply Management
Project Supplier EDI Support - Budapest
Reference PO: DWS08023
Location Banagalore, India

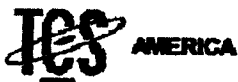
Description	Amount (USD)
Fees for services rendered by our personnel as per Annexure attached: (Supplier EDI - Budapest - October 2005 (1st to 7th))	12,745.00
Total Amount:	<u>12,745.00</u>
Total Amount Payable: US Dollars Twelve Thousand Seven Hundred Fourty Five only	

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M/S Delphi Corporation
1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/HN01/OCT05-01A (1st to 7th)
Date 9-Nov-05
Work Order No. 2023230

Attention George Donovan
Global Supply Management
Project VEGA Support - BUDAPEST
Reference PO: DWS08023
Location Banagalore, India

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached:
(VEGA Support - Budapest - October 2005 (1st to 7th))

5,685.00

Total Amount:

5,685.00

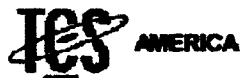
Total Amount Payable:
US Dollars Five Thousand Six Hundred Eighty Five Only

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M/S Delphi Corporation
1441 W. Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/LNK01/OCT05-01A (1st to 7th)
Date 9-Nov-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management

Project GEAS Support - INDIA

Reference PO: DWS08023

Location Troy, USA

Description	Amount (USD)
Communication Link Charges (October 2005 (1st to 7th))	2,032.00
Total Amount:	<u>2,032.00</u>

Total Amount Payable:
US Dollars Two Thousand Thirty Two Only

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1441 W.Long Lake Road
Troy, MI 48098
USA

Invoice No. DEL/CEL01/OCT05-01A(1st to 7th)
Date 9-Nov-05
Work Order No. 2022660

Attention George Donovan
Global Supply Management
Project GEAS Support - INDIA
Reference PO: DWS08023
Location Troy, USA

Description	Amount (USD)
Support Cell Phone and Pager charges (October 2005 (1st to 7th))	313.00
Total Amount:	313.00

Total Amount Payable:
US Dollars Three Hundred Thirteen Only

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200618856

Date : 10/30/2005

Work Order No : 2041626

Attention :

Chris Maciejewski

Project :

Mexico Finance Center – End User training.

Reference :

PO : 450117741

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 45,828.00

Total Amount : 45,828.00

Total Amount Payable:
US Dollars Forty five thousand eight hundred and twenty eight only.

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5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200618854a

Date : 10/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO : 450136165

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 7,800.00

Total Amount : 7,800.00

Total Amount Payable:
US Dollars Seven Thousand eight hundred only.

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TAN1200618854c

Date : 10/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO : 450108976

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 10,080.00

Total Amount : 10,080.00

Total Amount Payable:
US Dollars Ten Thousand and eighty only.

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World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200618854d

Date : 10/30/2005

Work Order No : 2038872

Attention :

Doug Niccum

Project :

Global Engineering system - Development

Reference :

PO : 450136162

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 11,592.00

Total Amount : 11,592.00

Total Amount Payable:
US Dollars Eleven Thousand five hundred and ninety two only.

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M/S Delphi Automotive Systems
World Headquarters
5725 Delphi drive
Troy, MI
48098 - 2815

Invoice No : TANI200618855

Date : 10/30/2005

Work Order No : 2042797

Attention :

John Moore

Project :

QA - Test Lead

Reference :

PO : 450140153

Location :

Troy, Michigan

Description

Amount (USD)

Fees for services rendered by our personnel as per Annexure attached : 10,080.00

Total Amount : 10,080.00

Total Amount Payable:
US Dollars Ten Thousand and eighty only.

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CERTIFICATE OF SERVICE

On March 15, 2007, I caused the service of the **Response of TCS America, a Div of Tata America International Corporation, to Debtors' Ninth Omnibus Claims Objection;** upon the parties below via hand delivery, overnight mail and telecopier:

/s/Howard S. Steel

Howard S. Steel

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 610
New York, New York 10004

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, Michigan 48098
Fax: (248) 813-2673

Skadden, Arps, Slate, Meagher & Flom LLP
Attn: John Wm. Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
Fax: (312) 407-0411